

## 2004 APPLICATION FOR EXEMPTION OF FARM MACHINERY AND EQUIPMENT TO BE FILED WITH CLARK COUNTY PERSONAL PROPERTY LISTING

Under RCW 84.36.630, all qualifying farm machinery and equipment is exempt only from the state property tax. If exemption was claimed and qualified in 2003, you will receive a second, different 2004 tax statement for the exempt assets. A claim for exemption must be submitted ANNUALLY with the personal property listing in the county for which the listing is made. QUALIFYING machinery and equipment must be: (1) owned by an active farmer, (i.e., someone who is in the business of farming), and (2) the equipment must have been used in the business of farming during each year the claim for exemption is made. Additionally, equipment claimed for exemption must also have been used EXCLUSIVELY in growing, raising, or producing agricultural products. Equipment NOT QUALIFYING includes: (1) equipment used to produce products used as ingredients of a manufacturing process, (2) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (3) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (4) equipment used in cultivating or raising timber. For a listing of qualifying farming activities, refer to RCW 82.04.213 and RCW 15.85.020. <http://www.leg.wa.gov/wsladm/rcw.cfm>

Applicant's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

### **Personal Property Claimed** (Must have been used exclusively in farming in year claimed)

Property Location Where Farming is Performed: \_\_\_\_\_

Listing and Description of Personal Property Claimed for Exemption (If more space is needed, a separate listing may be attached):

Equipment Description	Year of Acquisition	Purchase Price (less sales tax)
_____	_____	_____
_____	_____	_____
_____	_____	_____

### **Qualification Questionnaire**

Type of Farming: (e.g., dairy, wheat, livestock, etc.) \_\_\_\_\_

Are you currently engaged in the business of growing, raising, or producing agricultural products? . . . . . ☐ Yes ☐ No

Do you farm upon lands you own or that you have a present right of possession? . . . . . ☐ Yes ☐ No

Do you grow or produce agricultural products that are for sale? . . . . . ☐ Yes ☐ No

Do you consider yourself to be a "farmer" as defined in RCW 82.04.213(2), below? . . . . . ☐ Yes ☐ No

"Farmer" means any person engaged in the business of growing, raising, or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. "Farmer" does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house; a person in respect to the business of taking, cultivating, or raising timber."

Is a personal property listing filed or attached for the claim year, listing all farm equipment? . . . . . ☐ Yes ☐ No

### **Certification**

I certify under penalty of perjury under the laws of the state of Washington that the above described farm machinery and equipment is used exclusively in growing, raising, or producing agricultural products during the calendar year for which the claim for exemption is made. I further certify that the statements made in this application are true and correct.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

### **For Assessor Use Only:**

Owner: \_\_\_\_\_

Personal Property Account Number: \_\_\_\_\_

# 2004 Farm Personal Property Listing

Please complete and return the entire affidavit by April 30, 2004, to avoid a penalty.

READ THE GENERAL INFORMATION AND INSTRUCTIONS ON THE NEXT PAGE.

## CLARK COUNTY ASSESSMENT AND GIS

Linda Franklin, Assessor

by Bill Jameson

Personal Property Section

PO Box 5000

Vancouver, WA 98666-5000

Main Phone: (360) 397-2391

Direct Phone: (360) 397-2092 ext. 4636

Fax: (360) 759-5573

e-mail: Bill.Jameson@clark.wa.gov

## FOR ASSESSOR USE ONLY:

Personal Property

Account Number: \_\_\_\_\_

Levy District: \_\_\_\_\_

Situs: \_\_\_\_\_

## FOR ASSESSOR USE ONLY:

RPN: \_\_\_\_\_

☐ HOF      Exempt: ☐ None      Initials \_\_\_\_\_  
☐ <500      ☐ All      ☐ Some  
☐ N/C      ☐ Add      ☐ Del

**TAXPAYER INFORMATION:** The following name, mailing address, farm address where assets are located, and other information appear on your current Clark County personal property records for this account. Please make any necessary changes, and complete any missing information.

AS SHOWN ON ASSESSOR'S RECORDS:

CHANGE TO:

LEGAL OWNER: \_\_\_\_\_

FARM NAME / ATTENTION OR C/O: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_

STATE: \_\_\_\_\_

ZIP: \_\_\_\_\_

ZIP + 4: \_\_\_\_\_

PRIMARY FARM ADDRESS: \_\_\_\_\_

LEGAL OWNER'S PHONE #: \_\_\_\_\_

STATE OF WA UBI #: \_\_\_\_\_

## RCW 84.40.190 - Statement of Personal Property

Every person required by this title to list property shall make out and deliver to the assessor, or to the department as required by RCW 84.40.065, either in person, by mail, or by electronic transmittal if available, a statement of all the personal property in his or her possession or under his or her control, and which, by the provisions of this title, he or she is required to list for taxation, either as owner or holder thereof. When any list, schedule, or statement is made, the principal required to make out and deliver the same shall be responsible for the contents and the filing thereof and shall be liable for the penalties imposed pursuant to RCW 84.40.130.

Name of Owner, Partner,  
Officer, or Legal Agent: \_\_\_\_\_

(Please Print)

(Date)

Title: \_\_\_\_\_

(Please Print)

Preparer's Name: \_\_\_\_\_

(Please Print)

Preparer's Telephone Number: (      ) \_\_\_\_\_

Preparer's Fax Number: (      ) \_\_\_\_\_

Preparer's  
E-Mail  
Address: \_\_\_\_\_

**INSTRUCTIONS:** (Please complete each section as it relates to your farm)

State law requires the Assessor to discover, list, and value all taxable personal property within their county each year. The purpose of this listing is to obtain a record of the personal property you own, have in your possession or control, and use in your farming business as of January 1, 2004.

An assessed value will be determined from this listing. You will then be sent a Valuation Notice ("Taxpayer Copy") to keep for your records, stating the assessed value.

The 2004 assessed value is the basis for the 2005 tax bill. The 2005 tax bill (based on the 2004 assessed value) will be mailed February 2005 by the Treasurer's office.

Your assessed value may be appealed to the Board of Equalization within 60 days of the mailing date on the Valuation Notice or by July 1, whichever is later.

Taxable personal property includes any furniture, fixtures, machinery, and equipment used in your farming business (except for motor vehicles primarily designed for use on public streets).

If you filed a listing before, a list of the assets previously reported is attached. Cross out any assets that you no longer own, add any missing assets, and correct any errors. If there is no listing attached, please attach a separate listing, showing all currently owned assets. List each asset at 100% of its cost, including trade-in value if applicable. Include as part of the asset cost any associated freight and installation cost.

**FARM MACHINERY EQUIPMENT EXEMPTION**

Per RCW 84.36.630, certain farm machinery and equipment owned by a farmer may be exempt from the state portion of the personal property taxes. For existing listed assets, please check the "STATE EXEMPT" box for each asset that you claim is eligible for exemption. For assets not listed, please list them under the "Personal Property Claimed" portion of the attached application for "Exemption of Farm Machinery and Equipment."

You must complete and return both this listing and the enclosed application by April 30, 2004, to claim this exemption and avoid late filing penalties.

If you have closed or sold the farm business, moved out of Clark County, retired from farming, or filed bankruptcy, contact the Personal Property Department at (360) 397-2391.

**HEAD OF FAMILY EXEMPTION**

An exemption is granted to sole proprietors of the listed personal property who are the head of a family OR a surviving spouse OR over 65 and a 10-year Washington resident. Only one exemption is allowed statewide. This exemption is not allowed to partnerships or corporations.

This exemption must be applied for each year.

**Do you meet the qualifications for the head of family exemption for this account?**

Yes ☐ No ☐